

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In Re:

**LEHMAN BROTHERS HOLDINGS INC.,
Debtors.**

Case No. 08-13555 (JMP)

CERTIFICATE OF SERVICE

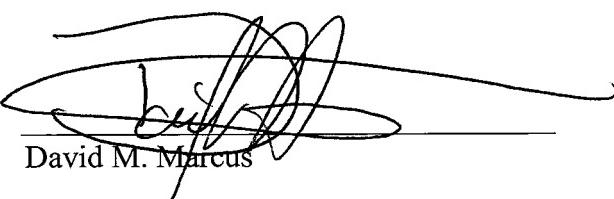
David Marcus, an attorney admitted to practice before this Court, hereby certifies under penalty of perjury that on December 6, 2010 I caused the Response of ICM Business Trust to the Debtors' Sixty-Seventh Omnibus Objection to Claims (document No. 13226) to be served and filed through the Court's Electronic Case Filing system and also served by hand delivery on the following:

Office of the United States Trustee
For the Southern District of New York
33 Whitehall Street -- 21st Floor
New York, NY 10004
Attention: Andy Velez-Rivera, Paul; Schwartzberg and Brian Masumota

Weil, Gotshal & Manges LLP
767 Fifth Avenue
New York, NY 10153
Attention: Shai Waisman

Milbank Tweed Hadley & McCloy LLP
One Chase Manhattan Plaza
New York, NY 10005
Attention: Dennis F. Dunne, Dennis O'Donnell and Evan Fleck

Dated: New York, New York.
December 6, 2010



David M. Marcus